

EXHIBIT L

SGM CORP.

306 WEST 38TH STREET
SUITE 603
NEW YORK, NY 10018

Invoice

Date	Invoice#
9/29/2016	F 1178

Bill To
LOT-LESS CLOSEOUTS 75 TRIANGLE BOULEVARD CARLSTADT, NJ 07072

Ship To
STORE NO. 2 LOT-LESS CLOSEOUTS 75 TRIANGLE BOULEVARD CARLSTADT, NJ 07072

P.O. Number	Terms	Ship	Via	F.O.B.	Depl.
21739	Net 30	9/29/2016	ROUTING	CA	

Item Code	Description	Quantity	Price Each	Amount
AL-TLP016C	BLACK BRUSHED TWILL	1,680	4.25	7,140.00
AL-TLP016C	DK NAVY BRUSHED TWILL	960	4.25	4,080.00
AL-TLP016C	KHAKI BRUSHED TWILL	960	4.25	4,080.00
AL-TLP016C	CHARCOAL BRUSHED TWILL	960	4.25	4,080.00
AL-TLP016C	BURGUNDY BRUSHED TWILL	960	4.25	4,080.00
AL-TLP016C	DK BROWN BRUSHED TWILL	480	4.25	2,040.00
TOTAL UNITS = 6,000				
TOTAL CARTONS = 250				

** Revised Invoice received after payment was mailed.*

<p>This account has been sold, assigned, and is payable at Dallas, TX to:</p> <table border="1"> <tr> <th>If payment by regular mail</th><th>If payment by wire transfer</th></tr> <tr> <td> <p>Goodman Factors A Division of Independent Bank P.O. Box 28547 Dallas, TX 75229-5547</p> </td><td> <p>Bank: Wells Fargo Location: San Francisco, CA ABA No: 121000248 Beneficiary: Goodman Factors Account No: 4080048876</p> </td></tr> </table>		If payment by regular mail	If payment by wire transfer	<p>Goodman Factors A Division of Independent Bank P.O. Box 28547 Dallas, TX 75229-5547</p>	<p>Bank: Wells Fargo Location: San Francisco, CA ABA No: 121000248 Beneficiary: Goodman Factors Account No: 4080048876</p>
If payment by regular mail	If payment by wire transfer				
<p>Goodman Factors A Division of Independent Bank P.O. Box 28547 Dallas, TX 75229-5547</p>	<p>Bank: Wells Fargo Location: San Francisco, CA ABA No: 121000248 Beneficiary: Goodman Factors Account No: 4080048876</p>				
<p>Remittance to other than Goodman Factors does not constitute payment of this invoice. Factor must be given notification of any claims, agreements or merchandise returns which would affect the payment of all or part of this invoice on the due date. Phone: 812-241-3297 / Fax: 812-241-2506</p>					

Total	\$25,500.00
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LL-0004

PERFORMANCE GROUP USA

306 WEST 38TH STREET

SUITE 603

NEW YORK, NY 10018

Commercial Invoice

Date	Invoice#
11/2/2016	2010

Bill To
FASHION FACTORY OUTLETS (TRADE SECRET) PTY LTD 3-7 MCPHERSON STREET BANKS MEADOW, NSW 2019 AUSTRALIA

Ship To
TRADE SECRET PROCESSING CENTRE 20 WORTH STREET CHULLORA, NSW 2190 AUSTRALIA

P.O. No.	Terms	Ship Date	Ship Via	FOB	Dept.
195500	Net 30	11/2/2016	ROUTING	LA	
Item	Description	Qty	Price	Amount	
4004E	94% POLYESTER 6% SPANDEX LADIES HOODED WOVEN BLACK HOODED JACKET 9/XS-18/S-18/M-18/L-9/XL MADE IN CHINA	72	9.00	648.00	
53131	60% COTTON 40% POLYESTER LADIES KNIT GREY FRENCH TERRY BOATNECK TOP 6/XS-12/S-12/M-12/L-6/XL MADE IN CHINA	48	7.00	336.00	
65031	88% NYLON 12% SPANDEX LADIES KNIT HOODED FULL ZIP BLACK JACKET 8/XS-12/S-16/M-8/L-4/XL MADE IN CHINA	48	10.00	480.00	
65031	88% NYLON 12% SPANDEX LADIES KNIT HOODED FULL ZIP CHARCOAL JACKET 4/XS-6/S-8/M-4/L-2/XL MADE IN CHINA	24	10.00	240.00	
65031	88% NYLON 12% SPANDEX LADIES KNIT HOODED FULL ZIP NAVY JACKET 4/XS-6/S-8/M-4/L-2/XL MADE IN CHINA	24	10.00	240.00	
58031	88% NYLON 12% SPANDEX LADIES KNIT NAVY LEGGING WITH CURVED SIDE SEAMS 4/XS-6/S-8/M-4/L-2/XL MADE IN CHINA	24	7.50	180.00	
63033	88% NYLON 12% SPANDEX LADIES KNIT HALF ZIP BLACK JACKET 8/XS-12/S-16/M-8/L-4/XL MADE IN CHINA	48	9.00	432.00	
63033	88% NYLON 12% SPANDEX LADIES KNIT HALF ZIP CHARCOAL JACKET 4/XS-6/S-8/M-4/L-2/XL MADE IN CHINA	24	9.00	216.00	
			Total USD		

PERFORMANCE GROUP USA

306 WEST 38TH STREET

SUITE 603

NEW YORK, NY 10018

Commercial Invoice

Date	Invoice#
11/2/2016	2010

Bill To
FASHION FACTORY OUTLETS TRADE SECRET PTY LTD 3-7 MCPHERSON STREET BANKS MEADOW, NSW 2019 AUSTRALIA

Ship To
TRADE SECRET PROCESSING CENTRE 20 WORTH STREET GHULLORA, NSW 2190 AUSTRALIA

P.O. No.	Terms	Ship Date	Ship Via	FOB	Dept.
195500	Net 30	11/2/2016	ROUTING	LA	
Item	Description	Qty	Price	Amount	
	TOTAL UNITS = 312 TOTAL CARTONS = 6				
				Total USD	\$2,772.00